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IN VACATION.

Q. Why is a lawyer like a restless sleeper?

A. He lies first on one side and then on the other.—Ex.

Who Was It?—"Behind the altar," said the cathedral guide to a party of tourists, "lies Richard II. In the churchyard outside lies Mary, Queen of Scots. And who"—halting above an unmarked flagging in the stone floor and addressing a tourist from London—"who do you think, sir, is a-lying 'ere on this spot?"

"Well, answered the Cockney, "I don't know for sure, but I have my suspicions."—London Opinion.

Patent Talk.—"I like your speech, mister," declared the rural attorney who was visiting the city. "What kind of a lawyer are you?"

"I'm a patent lawyer."

"Well, you advanced some good ideas. Have you got a patent on that line of talk?"—Louisville Courier-Journal.

BOOK REVIEWS.

All book reviews are by the Editor-in-Chief unless otherwise expressly stated.

A Treatise on the Law of Inheritance Taxation, with Practice and Forms. 2nd Edition, by Lafayette B. Gleason, Attorney for State Comptroller for New York City, and Alexander Otis, of the New York City Bar Specialist in Inheritance Taxation. Albany and New York City. Matthew Bender & Company, Inc. 1919. Price \$10.00.

We had occasion to criticize most favorably the first edition of this book, which is now the standard text book on the subject throughout the United States. It is not only the best but the newest work on the subject. During the past five years the Federal tax has been imposed and forty states have amended their statutes or adopted new ones. Every lawyer who either has an estate to settle or is counsel for personal representatives should have this book on his shelves, especially the attorney for any estate owning stock in any domestic corporation. Most of the profession who have not studied the subject will not only be astonished but horrified to find that it is barely possible the unfortunate estate he represents may have to pay a dozen different inheritance taxes, as well as a tax in the state of domicile and one to the Federal Government. In a late

case to which we referred in an editorial in our April number, it was decided that the State of New Jersey could lay an inheritance tax upon the entire estate of J. J. Hill, simply because he owned some stock in the Northern Securities Company, a New Jersey corporation. We therefore think it of the greatest importance that lawyers should have this volume ready at their command in order to find out in what position the estates they represent stand. In every case in which we have had occasion to use it we have found it to answer every interrogatory and we cannot commend it too highly.

The Soldier-Lawyer Directory. February 1920. Compiled and Edited by R. W. Shackelford, G. B. Zuwadsky and J. W. Cohn, Tampa, Florida. Price \$4.25.

This book purports to give a list of the soldier-lawyers in the United States. If its accuracy is to be gauged by the city of Charlottesville, we would say it was about as poor a compilation as we have ever known. It gives four names: J. Callan Brooks, T. S. Halstead, G. C. Miller, and Albert S. Bolling; whereas there were eleven members of the Charlottesville Bar who were in the service. Their names are as follows, in alphabetical order: Private John S. Battle, 2nd Lieutenant Albert S. Bolling, 1st Lieutenant J. Callan Brooks, 1st Lieutenant Wm. Eskridge Duke, Major John S. Graves, Corporal George Gilmer, 2nd Lieutenant T. S. Halstead, Sergeant G. C. Miller, Private A. P. Walker, Private H. W. Walsh and 1st Lieutenant L. W. Wood. Of these, Brooks, Duke, Gilmer, Halstead and Miller served overseas.

American Law of Charter Parties and Ocean Bills of Lading—By Wharton Poor, of the New York Bar. Albany, New York. Matthew Bender & Company, Incorporated. 1920. Price \$5.50.

To a lawyer engaged in admiralty practice this book would seem to us to be absolutely indispensable, and even to those not engaged in admiralty practice, but in active business, this book answers a great many questions which may arise in ordinary business transactions in regard to charter parties and ocean bills of lading. The author discusses at some length the Harter Act, which is one of the most important statutes regulating maritime commerce. As far as we are advised this work is the only modern American work dealing with the commercial ship documents commonly used in ocean trade, and Mr. Poor, the author, is a lawyer in active practice, specializing in the subjects treated in the volume; therefore the book is most carefully prepared by one thoroughly acquainted with the subject.